

**24-707. Lien and payment of assessments.** Assessments for benefits shall be liens upon the lands against which they are assessed from and after the date of the final approval of the assessment, except where lands are not described in the petition but are afterwards described in the report of the drainage commissioners, and as to such lands the assessments shall be liens from the date of the approval of the report of the commissioners describing such lands. Such assessments, as approved and confirmed by the court, shall be first and paramount liens on the lands against which they are assessed, as taxes are liens.

The clerk of the court shall spread upon the journal of the court the order of the court confirming the report of the drainage commissioners as modified by the court, and set out the several assessments to the several tracts of land, persons or corporations as confirmed by the court, whether of benefits or damages, and correctly describe such tract of land, and set opposite the same its appropriate assessment, whether of benefits or damages, leaving marginal space in which to enter a satisfaction of all assessments, and shall give notice by mail to all persons whose address may be known to him of the fact of such assessment. Any person or corporation against whose lands benefits may be assessed may pay the amount thereof to the clerk of the court, for which the clerk shall deliver to him his receipt, and shall enter the fact of such payment on the margin of the journal opposite where the same is recorded; and by such payment the lien of such assessment shall be discharged. If any assessment of benefits shall remain unpaid for a period of sixty days from the date of the recording of the journal entry of the judgment of the court confirming the final report of the commissioners of drainage, it shall be the duty of the clerk of the court to make out a certificate, under his hand and the seal of the court, correctly describing the lands against which such benefits are assessed, and correctly stating the amount of such assessment, and transmit the same to the county clerk of the county, who shall enter the same on the tax roll for the ensuing year, and such assessment shall be entered against such land on the tax roll as taxes and collected in the same manner as taxes are collected, and shall be subject to the same charges for penalties and interest as are provided in the statutes relating to taxation.

It shall be the duty of the clerk to give notice by mail to the director of any school district and to the mayor of any city against which any assessment for benefits shall have been made, of the fact of such assessment; and it shall be the duty of such school-district board and of the mayor and council of such city to make a levy, at the time and in the manner levies are made for taxes, of a sufficient amount upon all the taxable property in such school district or such city to raise a sufficient sum to pay such assessment, which when so levied shall be certified to the county clerk as other levies are certified by school-district boards and the mayor and council of cities, and entered on the tax roll by the county clerk and collected by the county treasurer as taxes are collected, and when so collected shall be paid over by the county treasurer to the clerk of the district court as other assessments of benefits are paid to such clerk.

**History:** L. 1907, ch. 197, § 5; L. 1909, ch. 128, § 2; March 25; R.S. 1923, 24-707.